HOUSE BILL No. 1475

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-35; IC 6-8.1-1-1; IC 35-45-5-11.

Synopsis: Electronic gaming. Authorizes electronic gaming devices in establishments licensed to sell alcoholic beverages for consumption on the licensed premises.

Effective: July 1, 2005.

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January 18, 2005, read first time and referred to Committee on Public Policy and Veterans Affairs.



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First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

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HOUSE BILL No. 1475

A BILL FOR AN ACT to amend the Indiana Code concerning gaming and to make an appropriation.

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Be it enacted by the General Assembly of the State of Indiana:

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- SECTION 1. IC 4-35 IS ADDED TO THE INDIANA CODE AS A

 NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,

 2005]:
 - ARTICLE 35. ELECTRONIC GAMING IN ESTABLISHMENTS LICENSED TO SELL ALCOHOLIC BEVERAGES

Chapter 1. General Provisions

- Sec. 1. Under 15 U.S.C. 1172, approved January 2, 1951, the state of Indiana, acting by and through the elected and qualified members of the legislature, declares that the state is exempt from 15 U.S.C. 1172.
- Sec. 2. All shipments of gambling devices authorized under this article to licensed suppliers and establishments in Indiana, the registering, recording, and labeling of which have been completed by the manufacturer or dealer in accordance with 15 U.S.C. 1171 through 15 U.S.C. 1178, are legal shipments of gambling devices

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1	Chapter 2. Definitions
2	Sec. 1. The definitions in this chapter apply throughout this
3	article.
4	Sec. 2. "Adjusted gross receipts" means:
5	(1) the total of all cash and property (including checks
6	received by a licensee, whether collected or not) received by
7	a licensee from gaming operations; minus
8	(2) the total of:
9	(A) all cash paid out as winnings to patrons; and
10	(B) uncollectible gaming receivables, not to exceed the
11	lesser of:
12	(i) a reasonable provision for uncollectible patron checks
13	received from gaming operations; or
14	(ii) two percent (2%) of the total of all sums, including
15	checks, whether collected or not, less the amount paid
16	out as winnings to patrons.
17	For purposes of this section, a counter or personal check that is
18	invalid or unenforceable under this article is considered cash
19	received by the licensee from gaming operations.
20	Sec. 3. "Cheat" means to alter the selection of criteria that
21	determine:
22	(1) the result of a gambling game; or
23	(2) the amount or frequency of payment in a gambling game.
24	Sec. 4. "Commission" refers to the state lottery commission
25	established by IC 4-30-3-1.
26	Sec. 5. "Department" refers to the department of state revenue.
27	Sec. 6. "Electronic gaming device" means an electromechanical
28	device, an electrical device, or a machine that:
29	(1) upon payment of consideration is available to play or
30	operate;
31	(2) makes payoffs in any manner, including delivery of
32	premiums, merchandise, tokens, redeemable game credits, or
33	anything of value to the person playing the game; and
34	(3) is approved by the commission under this article.
35	Sec. 7. "Establishment" means a premises that is licensed to sell
36	alcoholic beverages under IC 7.1-3 to customers for consumption
37	on the licensed premises.
38	Sec. 8. "Gambling game" refers to a game played on an
39	electronic gaming device authorized under this article.
40	Sec. 9. "Gambling operation" means the conduct of authorized
41	gambling games in a licensed establishment.
42	Sec. 10. "Gross receipts" means the total amount of money



1	exchanged for the purchase of chips, tokens, or electronic cards by
2	electronic gaming patrons.
3	Sec. 11. "Licensee" means a person holding a license issued
4	under this article.
5	Sec. 12. "Person" means an individual, a sole proprietorship, a
6	partnership, an association, a fiduciary, a corporation, a limited
7	liability company, or any other business entity.
8	Chapter 3. Powers and Duties of the Commission
9	Sec. 1. The commission has the following powers and duties to
10	administer, regulate, and enforce gambling operations:
11	(1) All powers and duties specified by this article.
12	(2) All powers necessary and proper to execute and enforce
13	this article fully and effectively, including the power to do the
14	following:
15	(A) Supervise and exercise jurisdiction over gambling
16	operations within establishments licensed under this
17	article.
18	(B) Investigate and determine the eligibility of applicants
19	for licenses and reinvestigate licensees.
20	(C) Take appropriate administrative enforcement or
21	disciplinary action against a licensee.
22	(D) Investigate alleged violations of this article.
23	(E) Establish fees for licenses issued under this article.
24	(F) Conduct hearings.
25	(G) Issue subpoenas for the attendance of witnesses and
26	subpoenas duces tecum for the production of relevant
27	documents.
28	(H) Administer oaths and affirmations to the witnesses and
29	take depositions.
30	(I) Revoke, suspend, or renew licenses issued under this
31	article.
32	(J) Hire employees to gather information, conduct
33	investigations, and carry out other tasks under this article.
34	Sec. 2. The commission shall adopt rules under IC 4-22-2
35	concerning the following:
36	(1) Administering this article.
37	(2) Establishing the conditions under which gambling
38	operations may be conducted under this article.
39	(3) Preventing practices detrimental to the public interest and
40	promoting the best interests of gambling operations
41	authorized under this article.
12	(4) Imposing penalties for noncriminal violations of this



1	article.	
2	(5) Protecting or enhancing the following:	
3	(A) The credibility and integrity of gambling operations	
4	authorized by this article.	
5	(B) The regulatory process provided in this article.	
6	(6) Authorizing electronic gaming devices that are approved	
7	for gambling operations under this article.	
8	(7) Establishing other qualifications and procedures for	
9	granting establishment licenses under this article.	
10	Sec. 3. (a) The commission shall do the following:	
11	(1) Provide for the establishment and collection of license fees	
12	and taxes imposed under this article.	
13	(2) Deposit the license fees and taxes in the electronic gaming	
14	fund established by IC 4-35-9-2.	
15	(3) Levy and collect penalties for noncriminal violations of	
16	this article.	
17	(4) Deposit the penalties in the electronic gaming fund	
18	established by IC 4-35-9-2.	
19	(5) Adopt emergency rules using the same procedure under	
20	which rules are adopted under IC 4-22-2-37.1 if the	
21	commission determines that:	
22	(A) the need for a rule is so immediate and substantial that	
23	rulemaking procedures under IC 4-22-2-13 through	
24	IC 4-22-2-36 are inadequate to address the need; and	_
25	(B) an emergency rule is likely to address the need.	
26	(b) The commission shall begin rulemaking procedures under	
27	IC 4-22-2-13 through IC 4-22-2-36 to adopt an emergency rule	
28	adopted under subsection (a)(5) not later than thirty (30) days after	
29	the adoption of the emergency rule under subsection $(a)(5)$.	
30	Sec. 4. The commission may employ or contract for additional	
31	investigators to oversee the gambling operations under this article.	
32	Sec. 5. The commission shall require that a licensee's records	
33	concerning gambling operations be maintained in the manner and	
34	for the time prescribed by the commission.	
35	Sec. 6. The commission may enter:	
36	(1) an establishment licensed under this article; or	
37	(2) an office, a facility, or other premises of a person holding	
38	an establishment license under this article;	
39	where evidence of the compliance or noncompliance with this	
40	article is likely to be found.	
41	Sec. 7. (a) Except as provided in subsection (c), the commission	
42	may take any of the following actions against a licensee that	



1	violates this article:
2	(1) Suspend, revoke, or restrict the license of the licensee.
3	(2) Impose a civil penalty set by the commission against a
4	licensee for each violation of this article.
5	(b) If a licensee holding an establishment license issued under
6	this article no longer holds a permit issued by the alcohol and
7	tobacco commission, the commission shall revoke the establishment
8	license.
9	(c) A license issued under this article is automatically revoked
10	if the commission determines that a licensee has offered, installed,
11	serviced, maintained, possessed, or otherwise made available to the
12	public an electronic gaming device that is not licensed by the
13	commission.
14	(d) A person whose license is revoked under subsection (c) may
15	not be licensed under this article for three (3) years after the
16	revocation.
17	Sec. 8. The commission shall adopt standards for the licensing
18	of the following:
19	(1) Persons regulated under this article.
20	(2) Electronic gambling devices.
21	Sec. 9. The commission shall require a licensee conducting
22	gambling operations authorized under this article to use a cashless
23	wagering system in which a player's money is converted to tokens
24	or electronic cards that may be used only for wagering on the
25	premises of the licensee's establishment.
26	Sec. 10. The state police department shall assist the commission
27	in conducting background investigations of applicants. The
28	commission shall reimburse the state police department for the
29	costs incurred as a result of the assistance. The commission shall
30	make the payment from fees collected from applicants.
31	Chapter 4. Licensing of Establishments
32	Sec. 1. The commission may issue establishment licenses to
33	applicants that satisfy the requirements of this article.
34	Sec. 2. To qualify for an establishment license, a person must
35	operate an establishment licensed under IC 7.1-3 to sell alcoholic
36	beverages to customers for consumption on the licensed premises.
37	However, a person holding a horse track permit under
38	IC 7.1-3-17.7 may not apply for an establishment license issued
39	under this article.
40	Sec. 3. (a) A person applying for an establishment license under

this chapter must pay a nonrefundable application fee to the

commission. The commission shall determine the amount of the



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1	application fee.
2	(b) An applicant must submit the following on forms provided
3	by the commission:
4	(1) If the applicant is an individual, two (2) sets of the
5	individual's fingerprints.
6	(2) If the applicant is not an individual, two (2) sets of
7	fingerprints for each officer and director of the applicant.
8	(c) The application must include at least the following:
9	(1) The name and address of the applicant and of any person
10	holding at least a one percent (1%) interest in the applicant.
11	(2) The applicant's consent to credit investigations and
12	criminal record searches.
13	(3) Waivers and releases signed by the applicant that the
14	commission believes are necessary to ensure a full and
15	complete review of the application.
16	(d) An applicant shall furnish all information requested by the
17	commission, including financial data and documents, certifications,
18	consents, waivers, and individual histories.
19	(e) The commission shall review the applications for an
20	establishment license under this chapter and shall inform each
21	applicant of the commission's decision concerning the issuance of
22	the establishment license.
23	(f) The costs of investigating an applicant for an establishment
24	license under this chapter shall be paid from the application fee
25	paid by the applicant.
26	(g) An applicant for an establishment license under this chapter
27	must pay all additional costs:
28	(1) associated with the investigation of the applicant; and
29	(2) greater than the amount of the application fee paid by the
30	applicant.
31	Sec. 4. The commission shall conduct or cause to be conducted
32	a background investigation of each applicant for licensure.
33	Sec. 5. Criminal history record information obtained during the
34	investigation of an individual must be maintained by the
35	commission for the term of the license and for any subsequent
36	license term.
37	Sec. 6. The commission may require that an application or other
38	document submitted by an applicant or a licensee must be sworn
39	to or affirmed before a notary public.
40	Sec. 7. The commission may not issue a license to an applicant
41	who:
42	(1) has knowingly made a false statement of material fact to



1	the commission;
2	(2) is found by the commission to lack the necessary financial
3	stability or responsibility for licensure;
4	(3) if an individual, is less than twenty-one (21) years of age on
5	the date the application is received by the commission;
6	(4) is on the most recent tax warrant list provided to the
7	commission by the department;
8	(5) if an individual, has been convicted of or entered a plea of
9	guilty or nolo contendere to a felony in the ten (10) years
10	preceding the date of license application, unless the
11	commission determines that:
12	(A) the individual has been pardoned or the individual's
13	civil rights have been restored;
14	(B) after the conviction or entry of the plea, the individual
15	has engaged in the kind of law abiding commerce and good
16	citizenship that would reflect well upon the integrity of the
17	commission; or
18	(C) the individual has terminated a relationship with a
19	person whose actions directly contributed to the conviction
20	or entry of the plea;
21	(6) if an individual, has been convicted of or entered a plea of
22	guilty or nolo contendere to a violation of a gambling statute
23	in any jurisdiction; or
24	(7) fails to provide all materials requested by the commission.
25	However, the commission may determine that a waiver is
26	warranted under the circumstances for an individual described in
27	subdivision (6).
28	Sec. 8. Credit and security investigation information submitted
29	in connection with an application for a license under this article is
30	confidential and may not be disclosed except for official purposes
31	under this article or under a judicial order.
32	Sec. 9. A license issued under this article may not be transferred
33	without prior written approval of the commission.
34	Sec. 10. (a) An establishment license issued under this chapter
35	expires one (1) year after the date of issuance.
36	(b) An establishment license may be renewed for a fee and in the
37	manner determined by the commission.
38	Chapter 5. Gambling Operations in an Establishment
39	Sec. 1. IC 7.1 and the rules adopted by the alcohol and tobacco
40	commission apply to a person holding an establishment license.
41	Sec. 2. Subject to the provisions of this chapter, gambling may
12	ha conducted by a parson holding an astablishment license issued



1	under this article on the premises of the establishment.
2	Sec. 3. (a) For each establishment license that is issued by the
3	commission, the commission shall create and maintain a list of the
4	following:
5	(1) The name of the individual who signed the application for
6	the license.
7	(2) The name, address, and telephone number of the person
8	holding the license.
9	(3) The number of electronic gaming devices located at the
10	establishment.
11	(4) The serial number of each electronic gaming device
12	located at the establishment.
13	(5) The sticker numbers required under section 4(c) of this
14	chapter.
15	(b) The list described in subsection (a) must be available for
16	public inspection in the offices of the commission.
17	Sec. 4. (a) An establishment license issued under this article
18	authorizes an establishment to have not more than five (5)
19	electronic gaming devices placed in the establishment.
20	(b) An establishment must pay the annual fee required under
21	IC 4-35-6-1 for each electronic gaming device located on the
22	premises of the establishment.
23	(c) The commission annually shall issue a sticker with a number
24	for each licensed electronic gaming device. The establishment must
25	place the sticker on each licensed electronic gaming device in a
26	manner determined by the commission.
27	Sec. 5. (a) An establishment license issued under this article
28	must be displayed conspicuously in the establishment.
29	(b) Gambling operations may not take place unless the
30	establishment license is displayed conspicuously in the licensed
31	establishment as required by subsection (a).
32	Sec. 6. Minimum and maximum wagers on gambling games
33	shall be determined by the commission.
34	Sec. 7. A person who has been issued an establishment license
35	may not permit any form of wagering on gambling games except
36	as permitted under this article.
37	Sec. 8. Wagers may be received only from a person present on
38	the premises of the licensed establishment. A person present on the
39	premises of the licensed establishment may not place or attempt to
40	place a wager on behalf of another person who is not present on the
41	premises of the licensed establishment.
42	Sec. 9. Wagering may not be conducted with money or other



1	negotiable currency.
2	Sec. 10. Gambling operations authorized under this article must
3	be concealed from the view of a person who is less than twenty-one
4	(21) years of age.
5	Sec. 11. (a) A person who is less than twenty-one (21) years of
6	age may not make a wager under this article.
7	(b) A person who is less than twenty-one (21) years of age may
8	not be present in the area of an establishment licensed under this
9	article where gambling is being conducted.
10	Sec. 12. (a) All tokens or electronic cards that are used to make
11	wagers must be purchased from the person holding an
12	establishment license on the premises of the licensed establishment.
13	(b) The tokens, chips, or electronic cards may be purchased by
14	means of an agreement under which the licensee extends credit to
15	the patron.
16	Sec. 13. Tokens or electronic cards may be used while on the
17	premises of the licensed establishment only to make wagers on
18	gambling games authorized under this article.
19	Chapter 6. Fees
20	Sec. 1. A licensee shall annually pay a fee of one thousand
21	dollars (\$1,000) for each electronic gaming device that the licensee
22	operates in the licensee's establishment.
23	Sec. 2. Fees collected under this chapter must be deposited in the
24	electronic gaming fund established by IC 4-35-9-2.
25	Sec. 3. A local governmental authority may not charge an
26	additional fee or charge for the licensing of suppliers or
27	establishments under this article.
28	Chapter 7. Operation of Electronic Gaming Devices
29	Sec. 1. Electronic gaming devices and equipment associated with
30	electronic gaming devices must be maintained and serviced in the
31	manner and condition required by the commission.
32	Sec. 2. (a) An establishment licensee is responsible for keeping
33	a written service log in each of the electronic gaming devices. The
34	log must be located in the main cabinet access area of the device's
35	terminal.
36	(b) An individual, including an employee or agent of the
37	commission, who gains entry into any internal space of an
38	electronic gaming device shall sign the log and indicate the time,
39	date, and purpose of entry, the electronic and mechanical meter
40	readings, and the parts of the terminal inspected or repaired.
41	(c) Service log forms must be obtained from the commission and
42	be retained by an establishment during the time that the electronic



1	gaming device is being used for gambling operations and for at
2	least one (1) year after the electronic gaming device is removed
3	from service.
4	(d) Service logs created under this section must be available for
5	immediate inspection by an employee or agent of the commission
6	upon request.
7	Sec. 3. The commission may inspect an electronic gaming device
8	terminal before the device or terminal is placed in operation to
9	ensure that the electronic gaming device is in compliance with this
10	article and the rules of the commission.
11	Sec. 4. An electronic gaming device must display prominently a
12	table listing the available prizes and the odds of winning.
13	Sec. 5. (a) A licensee shall maintain records of the electronic
14	gaming devices the licensee owns or leases. The records shall be
15	made available to the commission upon request and must be
16	sufficient to ensure that the electronic gaming device is operated in
17	compliance with this article and the rules of the commission.
18	(b) The records required under this section must be held by the
19	licensee during the time that each electronic gaming device is
20	located in Indiana and for at least one (1) year after the device is
21	no longer being used for gambling operations.
22	Chapter 8. Electronic Gaming Wagering Tax
23	Sec. 1. (a) A tax is imposed on the adjusted gross receipts
24	received from electronic gaming wagering authorized under this
25	article at the rate of forty percent (40%) of the amount of adjusted
26	gross receipts.
27	(b) The licensee shall remit the tax imposed by this section to the
28	department before the close of the business day following the day
29	the wagers are made.
30	(c) The department may require payment under this section to
31	be made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).
32	(d) If the department requires taxes to be remitted under this
33	chapter through electronic funds transfer, the department may
34	allow the licensee to file a monthly report to reconcile the amounts
35	remitted to the department.
36	Sec. 2. The department shall deposit tax revenue collected under
37	this chapter in the electronic gaming fund established by
38	IC 4-35-9-2.
39	Chapter 9. Electronic Gaming Fund and Disbursement of Fund
40	Money
41	Sec. 1. As used in this chapter, "fund" refers to the electronic
42	gaming fund established by section 2 of this chapter.



1	Sec. 2. The electronic gaming fund is established. Money in the
2	fund does not revert to the state general fund at the end of a state
3	fiscal year.
4	Sec. 3. There is annually appropriated to the commission from
5	the fund an amount sufficient to administer this article.
6	Sec. 4. The fund consists of:
7	(1) licensing fees deposited into the fund under IC 4-35-6-2;
8	and
9	(2) taxes deposited into the fund under IC 4-35-8-2.
10	Sec. 5. The treasurer of state shall invest the money in the fund
11	not currently needed to meet the obligations of the fund in the same
12	manner as other public funds may be invested. Interest that
13	accrues from those investments shall be deposited in the fund.
14	Sec. 6. (a) After funds are appropriated under section 3 of this
15	chapter, each month the treasurer of state shall distribute the taxes
16	remitted by a licensee under IC 4-35-8-1 as follows:
17	(1) Two-thirds (2/3) to the state general fund.
18	(2) One-third (1/3) to the county treasurer of the county in
19	which the licensee's gambling operation is located.
20	(b) The county auditor shall distribute the money received by
21	the county under subsection (a) as follows:
22	(1) To each city located in the county, according to the ratio
23	the city's population bears to the total population of the
24	county.
25	(2) To each town located in the county, according to the ratio
26	the town's population bears to the total population of the
27	county.
28	(3) After the distributions required in subdivisions (1) and (2)
29	are made, the remainder shall be retained by the county.
30	Chapter 10. Crimes and Penalties
31	Sec. 1. A person who knowingly or intentionally:
32	(1) makes a false statement on an application submitted under
33	this article;
34	(2) operates a gambling operation in which wagering is
35	conducted or is to be conducted in a manner other than the
36	manner required under this article;
37	(3) permits a person less than twenty-one (21) years of age to
38	make a wager;
39	(4) aids, induces, or causes a person less than twenty-one (21)
40	years of age to enter or attempt to enter an area in which
41	gambling operations are being conducted; or
42	(5) wagers or accepts a wager at a location other than the



1	person's licensed establishment;	
2	commits a Class A misdemeanor.	
3	Sec. 2. A person who knowingly or intentionally does any of the	
4	following commits a Class D felony:	
5	(1) Offers, promises, or gives anything of value or benefit:	
6	(A) to a person who is connected with the owner of an	
7	establishment licensed under this article, including an	
8	officer or an employee of an owner of an establishment	
9	licensed under this article; and	
10	(B) under an agreement to influence or with the intent to	
11	influence:	
12	(i) the actions of the person to whom the offer, promise,	
13	or gift was made in order to affect or attempt to affect	
14	the outcome of a gambling game; or	
15	(ii) an official action of a commission member.	
16	(2) Solicits, accepts, or receives a promise of anything of value	
17	or benefit:	
18	(A) while the person is connected with an establishment	
19	licensed under this article, including an officer or employee	
20	of a licensee; and	
21	(B) under an agreement to influence or with the intent to	
22	influence:	
23	(i) the actions of the person to affect or attempt to affect	
24	the outcome of a gambling game; or	
25	(ii) an official action of a commission member.	
26	(3) Cheats at a gambling game.	
27	(4) Manufactures, sells, or distributes any cards, chips, dice,	
28	game, or device that is intended to be used to violate this	V
29	article.	
30	(5) Alters or misrepresents the outcome of a gambling game	
31	on which wagers have been made after the outcome is made	
32	sure but before the outcome is revealed to the players.	
33	(6) Places a bet on the outcome of a gambling game after	
34	acquiring knowledge that:	
35	(A) is not available to all players; and	
36	(B) concerns the outcome of the gambling game that is the	
37	subject of the bet.	
38	(7) Aids a person in acquiring the knowledge described in	
39	subdivision (6) to place a bet contingent on the outcome of a	
40 4.1	gambling game.	
41 42	(8) Claims, collects, takes, or attempts to claim, collect, or	
42	take money or anything of value in or from a gambling game:	



1	(A) with the intent to defraud; or
2	(B) without having made a wager contingent on winning a
3	gambling game.
4	(9) Claims, collects, or takes an amount of money or thing of
5	value of greater value than the amount won in a gambling
6	game.
7	(10) Uses counterfeit tokens in a gambling game.
8	(11) Possesses counterfeit tokens for use in a gambling game.
9	(12) Possesses a key or device designed for:
10	(A) opening, entering, or affecting the operation of a
11	gambling game, a drop box, or an electronic or a
12	mechanical device connected with the gambling game; or
13	(B) removing coins, tokens, or other contents of a gambling
14	game.
15	This subdivision does not apply to a licensee or an employee
16	of a licensee acting in the course of the employee's
17	employment.
18	(13) Possesses materials used to manufacture a slug or device
19	intended to be used in a manner that violates this article.
20	Sec. 3. The possession of more than one (1) of the devices
21	described in section 2(4), 2(11), 2(12), or 2(13) of this chapter
22	creates a rebuttable presumption that the possessor intended to use
23	the devices for cheating.
24	SECTION 2. IC 6-8.1-1-1 IS AMENDED TO READ AS
25	FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. "Listed taxes" or
26	"taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through
27	IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat
28	wagering tax (IC 4-33-13); the electronic gaming wagering tax
29	(IC 4-35-8); the gross income tax (IC 6-2.1) (repealed); the utility
30	receipts tax (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5);
31	the adjusted gross income tax (IC 6-3); the supplemental net income
32	tax (IC 6-3-8) (repealed); the county adjusted gross income tax
33	(IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county
34	economic development income tax (IC 6-3.5-7); the municipal option
35	income tax (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the
36	financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the
37	alternative fuel permit fee (IC 6-6-2.1); the special fuel tax
38	(IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax
39	collected under a reciprocal agreement under IC 6-8.1-3; the motor
40	vehicle excise tax (IC 6-6-5); the commercial vehicle excise tax

(IC 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor



excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider
excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the
petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
(IC 6-9); the various county food and beverage taxes (IC 6-9); the
county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee
(IC 16-44-2); the emergency and hazardous chemical inventory form
fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
and IC 9-30); the fees and penalties assessed for overweight vehicles
(IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);
the solid waste management fee (IC 13-20-22); and any other tax or fee
that the department is required to collect or administer.

SECTION 3. IC 35-45-5-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 11. This chapter does not apply to gambling on electronic gaming devices licensed for use in an establishment licensed under IC 4-35.









